

Fiscal Entities

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	<u>Budget</u>	<u>FTEs</u>
Computer Repair & Replacement Reserve	3,268,699	12.0
Contingencies	3,265,216	0.0
Insurance Reserves	7,966,124	0.0
Special Funding Sources	19,839,828	0.0
Transfers/Pass Throughs	<u>25,922,159</u>	<u>0.0</u>
Total	60,262,026	12.0

Summary

The Fiscal Entities category generally includes budgets that exist for accounting purposes, and that do not represent real operating entities or programs. The budgets which make up this category are summarized in the table at the left.

For the most part, past expenditures in this category have fallen into the internal transfers classification. That is, they represent the transfer of money from one fund to another, rather than operating expenditures.

Current Issues

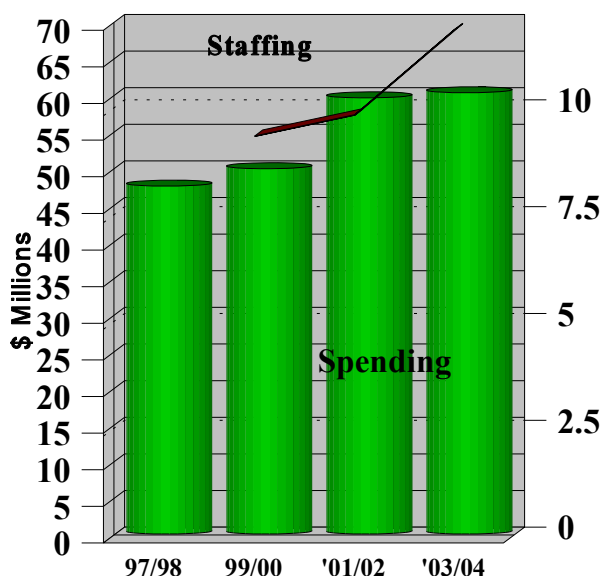
At the present time, the County's general liability reserve appears to be funded on an actuarially sound basis. Other insurance reserves, including unemployment and industrial insurance, appear to be funded at levels sufficient to meet anticipated needs.

During the 1999-2000 budget hearing, the Board of County Commissioners enacted the Criminal Justice Act (CJA) 0.1% Sales Tax to take effect in 1999. One condition of the additional sales tax was that the proceeds be placed in a separate fund where they could be independently tracked. The CJA 0.1% Sales Tax budget consists of an operating transfer to the General Fund where it is used for Law & Justice purposes. The 2003/2004 budget continues this practice.

Contingencies are earmarked for specific purposes. Contingency in 2003-04 budget mostly includes budgetary allocation for union contract settlements that are anticipated to take place during 2003-2004 biennium.

1% of all county positions reside in the Fiscal Entities function. The \$59.6 million budget represents 11% of the total County budget for 2001-2002

Staffing & Spending



Computer Repair & Replacement

\$3,268,699

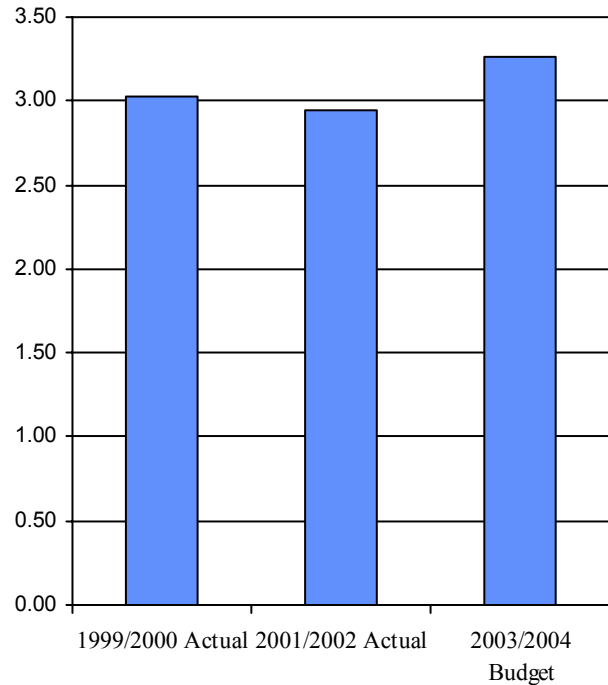
This budget represents funds set aside for the repair and replacement of data processing equipment on an as-needed basis, including the Treasurer's remittance processor system. This reserve is financed by rental rates charged to departments using PC's and related equipment.

Department Goals

- Facilitate the repair and replacement of desktop systems, software and peripheral equipment.
- Enhance staff productivity by providing desktop software training opportunities.
- Maintaining and supporting County desktop and laptop computers to enable staff to provide optimum services to the public.

Expenditure History

(\$ in millions)



Department Expenditures

Cost Type	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Regular Salaries & Benefits	1,233,348	1,136,107	1,831,157
Supplies, Services, & Other Pay	1,505,131	1,534,191	1,158,224
Transfers	276,651	0	21,827
Capital Expenditures	6,800	0	20,000
Interfund Service	386	278,314	237,491
Department Total	3,022,317	2,948,613	3,268,699
% Change from Previous Period		-2.4%	10.9%

Program Expenditures

Program Name	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Countywide Desktop Training	0	13,333	42,835
Desktop Equipment Repair & Replacement	1,007,465	1,584,152	1,115,918
Desktop Equipment Repair & Replacement	340,228	61,776	0
Desktop Support	1,341,639	1,248,854	2,084,946
New Equipment	48,050	14,333	25,000
Reimbursable Work Orders	284,934	26,164	0
Department Total	3,022,317	2,948,613	3,268,699
% Change from Previous Period		-2.4%	10.9%

Staffing

	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Full Time Equivalents (FTEs)	9.0	9.0	12.0

Countywide Desktop Training**\$ 42,835**

Provide desktop training opportunities for all County staff.

Desktop Equipment Repair & Replacement**\$ 1,115,918**

Provide repair, replacement, maintenance, upgrades [hardware] for PCs.

Objectives

- To maintain desktop computer equipment used by County employees in a cost-efficient manner while staying current with needed technology changes.

Performance Measures

	Actual <u>1999/2000</u>	Actual <u>2001/2002</u>	Forecast <u>2003/2004</u>	Forecast <u>2005/2006</u>
<u>Demand Indicators</u>				
• Number of County desktop and laptop computers	1,200	1,220	1,250	
<u>Workload Measures</u>				
• Upgrade operating systems on all PCs & servers.	1,000			0

Desktop Support**\$ 2,084,946**

Staffing costs for MLTs [Micro-Lan Technicians] who provide frontline customer support to user departments.

New Equipment**\$ 25,000**

Contingencies

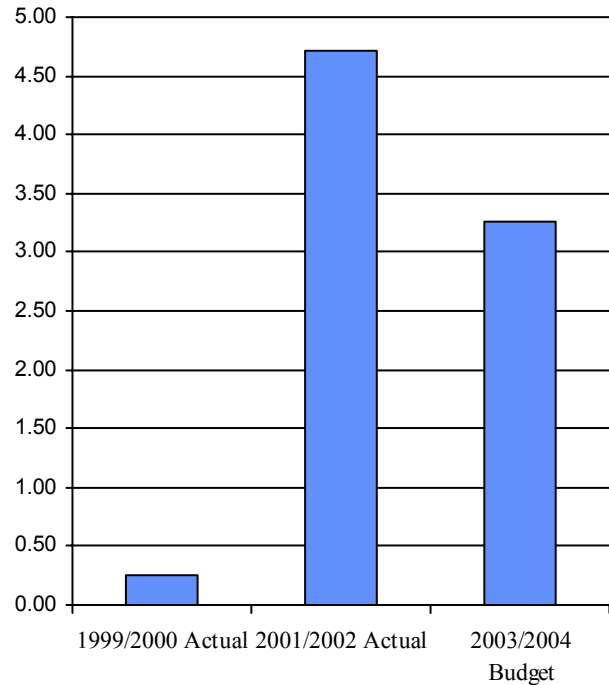
\$3,265,216

This budget represents the General Fund's reserves for unanticipated expenditures during the year. With the exception of the "expendable contingency" (see below), using these funds requires Board approval through the supplemental appropriation process.

Department Goals

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Regular Salaries & Benefits	0	0	3,265,216
Supplies, Services, & Other Pay	244,963	884,200	0
Transfers	0	3,828,667	0
Debt Service	0	0	0
Interfund Service	0	8	0
Department Total	244,963	4,712,875	3,265,216
% Change from Previous Period		1823.9%	-30.7%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Earmarked Contingency	0	4,712,900	0
Expendable Contingency	244,963	-25	3,265,216
Department Total	244,963	4,712,875	3,265,216
% Change from Previous Period		1823.9%	-30.7%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.5	1.0	0.0

Expendable Contingency

\$ 3,265,216

This Expendable Contingency includes a reserve for the payment of prior-year costs (necessary because County appropriations lapse annually) and for reimbursement of certain grant interest.

Insurance Reserves

\$7,966,124

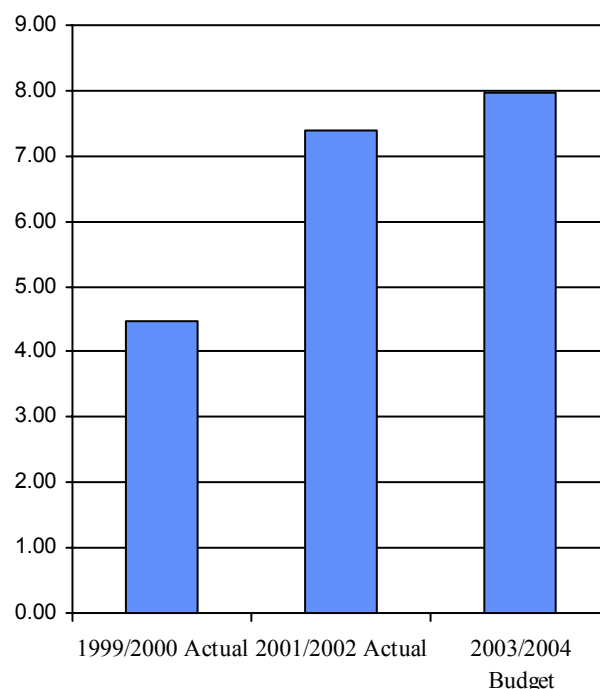
The County is self-insured for General Liability, Industrial Insurance (i.e. workers' compensation) and Unemployment Compensation. For each of these the County maintains a reserve fund. Contributions are paid into the funds on a regular, ongoing basis, and payments for claims are made from the funds as needed. Each fund maintains a sufficient balance to absorb year-to-year fluctuations in claims. This category includes all three (3) reserves: budgeted expenditures include projected claims, fees, certain insurance premiums, and the costs of the County's Loss Control program. It also includes the funding for LEOFFI medical reimbursement and medical insurance payments.

Department Goals

- This program investigates and concludes self-insured liability claims against the county. Also, it negotiates the purchase of property insurance for the county.
- Administer the County's unemployment insurance program.
- This program is to obtain proper and efficient medical treatment for insured employees.
- To administer the LEOFF I disability/retirement system in accordance with the State Laws 1969, 1st Extraordinary Session, Chapter 209 and to provide for PERS excess comp funding for retirees.

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
Cost Type	Actual	Actual	Budget
Regular Salaries & Benefits	23,204	11,487	0
Supplies, Services, & Other Pay	2,670,239	3,381,765	3,370,194
Transfers	864,377	2,794,334	2,877,560
Interfund Service	901,207	1,186,884	1,718,370
Department Total	4,459,027	7,374,470	7,966,124
% Change from Previous Period		65.4%	8.0%

Program Expenditures

	1999/2000	2001/2002	2003/2004
Program Name	Actual	Actual	Budget
General Liability	1,511,319	2,475,646	4,860,084
Industrial Insurance	1,389,803	1,514,472	1,473,866
Retirement Reserve	871,829	829,935	912,174
Unemployment Compensation	686,077	636,642	720,000
Department Total	4,459,027	5,456,696	7,966,124
% Change from Previous Period		22.4%	46.0%

Staffing

	1999/2000	2001/2002	2003/2004
	Actual	Actual	Budget
Full Time Equivalents (FTEs)	0.0	0.0	0.0

General Liability**\$ 4,860,084**

This budget represents payment of liability claims, payments for insurance on County buildings, and support for 50% of the cost of the County's Risk Management department. The General Liability Reserve fund is financed with contributions from the General Fund and other County funds on the basis of estimated liability risk. The County is funding its liability reserve at an actuarially sound level.

Objectives

- To insure that all just claims are settled and others are defended. Also to insure that all county property and assets are protected from loss.

Performance Measures

	Actual 1999/2000	Actual 2001/2002	Forecast 2003/2004	Forecast 2005/2006
<u>Workload Measures</u>				
•	306	525	340	365

Industrial Insurance**\$ 1,473,866**

Clark County is self-insured for workers' compensation. This budget reflects the cost of workers' compensation payments made by the County from its Industrial Insurance Reserve Fund. In addition, the fund contributes 50% of the cost of the County's Risk Management department. Finally, administrative payments to the State are included.

Objectives

- To return employees to a productive status as soon as practical.

Performance Measures

	Actual 1999/2000	Actual 2001/2002	Forecast 2003/2004	Forecast 2005/2006
<u>Workload Measures</u>				
•	173	188	215	220

Retirement Reserve**\$ 912,174**

LEOFF medical reimbursement and medical insurance payments.

Objectives

- To effectively and efficiently administer the medical disability and reimbursement program for the LEOFF I members of the Clark County Sheriff's Office and provide for PERS excess comp coverage.

Performance Measures

	Actual 1999/2000	Actual 2001/2002	Forecast 2003/2004	Forecast 2005/2006
<u>Workload Measures</u>				
• Number of Medical Claims Processed	0		350	0

Unemployment Compensation**\$ 720,000**

Clark County is self-insured for unemployment compensation. This budget reflects unemployment payments made by the County from its Unemployment Insurance Reserve Fund. Unemployment contributions are set at .5% of salary expenditures.

Objectives

- control and manage the county's expenditures toward unemployment insurance

Performance Measures

	Actual 1999/2000	Actual 2001/2002	Forecast 2003/2004	Forecast 2005/2006
<u>Workload Measures</u>				
• none known	0		0	0

Special Funding Sources

\$19,839,828

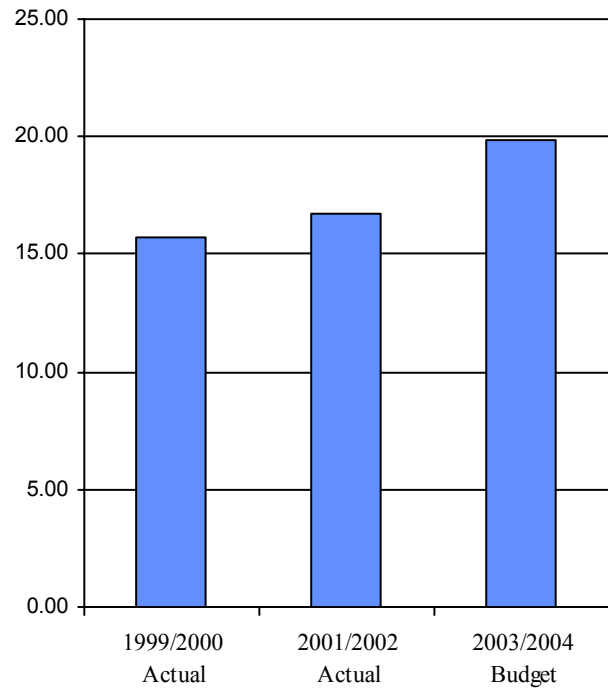
This budget encompasses a number of funds which represent dedicated funding sources for various purposes. See program descriptions for further details.

Department Goals

- Enhance preservation and access to public records.
- Preservation of documents through use of technology
- Collect Sales Tax for Criminal Justice and distribute for Criminal Justice purposes

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
Cost Type	Actual	Actual	Budget
Supplies, Services, & Other Pay	1,213,653	230,287	96,668
Transfers	14,435,594	16,088,078	19,624,634
Capital Expenditures	28,648	154,796	0
Debt Service	542	22,848	0
Interfund Service	67,472	221,712	118,526
Department Total	15,745,910	16,717,721	19,839,828
% Change from Previous Period		6.2%	18.7%

Staffing

	1999/2000	2001/2002	2003/2004
	Actual	Actual	Budget
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Program Expenditures

	1999/2000	2001/2002	2003/2004
Program Name	Actual	Actual	Budget
Auditor's O&M Fund	552,592	484,268	348,700
CJA 0.1% Sales Tax	2,977,500	4,551,964	4,696,376
CRCA 911 Tax (Telephone)	5,343,750	4,307,086	4,228,728
Imaging Project	0	58,488	66,494
Permanent Reserve	0	0	3,000,000
Sheriff Special Investigation	0	354,358	300,000
Sheriff Special Investigation	40,000	-18,000	0
Special Law Enforcement (.2%)	6,776,536	6,978,188	7,199,530
Special Purpose Paths Fund	55,533	1,369	0
Department Total	15,745,910	16,717,721	19,839,828
% Change from Previous Period		6.2%	18.7%

Auditor's O&M Fund**\$ 348,700**

The Auditor's O&M fund represents a State-mandated program to fund the preservation of public records and documents. The preservation efforts are financed by a surcharge imposed on recording fees. The program is under the auspices of the County Auditor.

CJA 0.1% Sales Tax**\$ 4,696,376**

This program collects the CJA 0.1% Sales Tax. This tax was enacted starting 1999. The tax is dedicated to Criminal Justice expenditures. Of the revenues collected from the sales tax, 10% is dedicated to the Early Intervention Department in the General Fund for the purpose of reducing Juvenile crime.

CRCA 911 Tax (Telephone)**\$ 4,228,728**

This budget reflects receipts from the telephone tax dedicated to capital improvements in the area of 911 emergency dispatch and communications. These funds are passed through a County fund to the Clark Regional Communications Agency (CRCA) for expenditure.

Imaging Project**\$ 66,494**

To provide customers of the clerk's office quick and easy access to court documents by the touch of a keystroke. This is done with the use of an electronic imaging system that the clerk's office has been using for four years. The system is called Liberty. Now instead of passing documents desk to desk for processing, the documents are scanned into the computer and then routed to the appropriate person or agency.

Objectives

- Scan documents into the computer within two days from the time they are received.

Performance Measures

	Actual 1999/2000	Actual 2001/2002	Forecast 2003/2004	Forecast 2005/2006
<u>Demand Indicators</u>				
• Requests for copies of documents and document information.	0	0	146,000	0
<u>Workload Measures</u>				
• Documents available for viewing within two days.	0	4	2	2

Permanent Reserve**\$ 3,000,000**

This department has only one program. See the department narrative above for information on the department's functions.

Sheriff Special Investigation**\$ 300,000**

This department has only one program. See the department narrative above for information on the department's functions.

Special Law Enforcement (.2%)**\$ 7,199,530**

This budget accounts for the .2% sales tax levy dedicated to law enforcement. Funds received by the Special Law Enforcement Fund are used to support deputy sheriffs and related costs in the Sheriff's Office.

Transfers & Pass Throughs

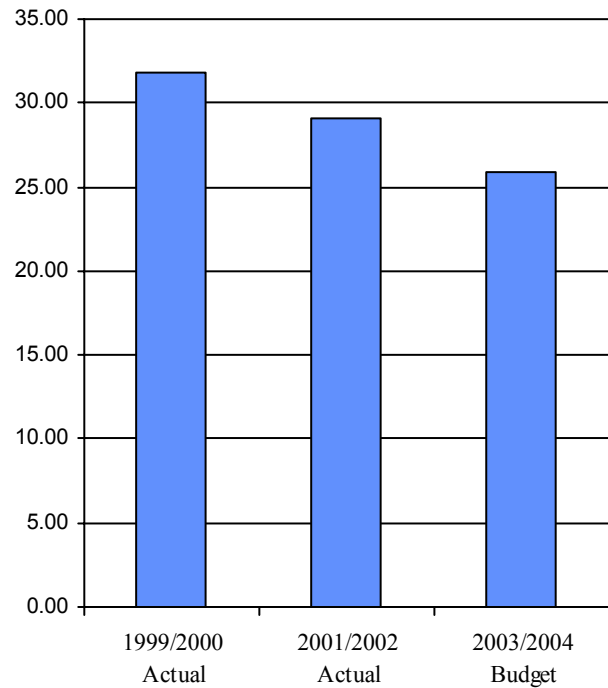
\$25,922,159

This department reflects transfers from the General Fund to other County funds and revenues which are "passed through" the General Fund to other non-County entities.

Department Goals

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Supplies, Services, & Other Pay	3,584,659	3,454,260	5,770,000
Transfers	27,092,485	24,001,143	18,732,627
Debt Service	0	0	0
Interfund Service	1,088,230	1,617,573	1,419,532
Department Total	31,765,374	29,072,977	25,922,159
% Change from Previous Period		-8.5%	-10.8%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Inter-fund Transfers	28,180,715	25,618,716	20,152,159
Pass Throughs	3,584,659	3,454,260	5,770,000
Department Total	31,765,374	29,072,977	25,922,159
% Change from Previous Period		-8.5%	-10.8%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0